

INTERIM IRM PROCEDURAL UPDATE

DATE: 01/11/2010

NUMBER: WI-21-0110-0041

SUBJECT: Employee Electronic Filing Assistance for Filing Season 2010

AFFECTED IRM(s)/SUBSECTION(s): 21.3.4.3.4.1

CHANGE(s):

IRM 21.3.4.3.4.1, updated for filing season 2010.

IRM 21.3.4.3.4.1:

- (1) Field Assistance (FA) is responsible for the major components of the Employee *e-file* program. Campuses (Submission Processing, Accounts Management and Computing Centers) will maintain separate employee *e-file* programs within the parameters set by the Director of Field Assistance.
- (2) Many employees will be eligible for free online tax preparation and free electronic filing through a partnership agreement between IRS and Free File Alliance. Employees can locate the Free File website link below. In lieu of forwarding the paper return to the IRS *e-file* location for transmission, employees who are eligible to participate in one of the vendors' software programs will link to the IRS Web page from work or home and follow the vendor's instructions at www.irs.gov.
- (3) Employees that elect to use Free File and prepare their returns at work, on their government equipment, will be responsible for researching and understanding the rules governing IRS Policy of Limited Personal Use of Government Information Technology Equipment/Resources in <http://publish.no.irs.gov/cat12.cgi?request=CAT1&catnum;=49072> IRM 10.8.27, *Information Technology (IT) Security, Internal Revenue Service Policy On Limited Personal Use of Government Information Technology Resources*. Information for Free File on the above topic is located on the IRS Home page.
- (4) Employees who do not qualify to participate in Free File are encouraged to file online at a low-cost online filing option offered through an IRS *e-file* Partner, accessible through www.irs.gov.
- (5) Employees who do not qualify or choose not to use the Free File or Partners page options may use the IRS Employee *e-file* program. This program is available in many locations, offering employees a fast, easy and convenient *e-file* alternative.
- (6) Trained employees will electronically file employees' completed tax returns. This confidential service is a courtesy offered to IRS employees and their spouses.

- (7) For Fiscal Year 2010, the Employee *e-file* Program will be available February 24, 2010 – March 19, 2010.
- (8) Many employee *e-file* sites may offer to prepare State returns, provided they meet the same criteria as preparing Federal returns (*e-file*) and are in accordance with local Fed-State agreements. Those sites will be identified on the Employee *e-file* website, prior to the start of the Employee *e-file* period. If the Taxpayer Assistance Center is not preparing the state return, then the employee *e-file* program will not electronically file an already prepared state return submitted through the Employee *e-file* Program.
- (9) Employees are not required to provide proof of social security numbers (SSNs) for any returns.
- (10) Paperless filing will be the recommended method of filing. (Form 8879 - IRS *e-file* Signature Authorization will be included in each Employee *e-file* Kit).
- (11) Returns received through the Employee *e-file* program are not subject to the FA scope of services for return preparation. All forms, schedules, and required documents should be completed and submitted to the designated site per instructions in the Employee *e-file* Kit (Document 11423) and other local directions provided on the AWSS website.
- (12) If the Document 11423, Employee *e-file* Kit is submitted without all of the required attachments, the package will be returned to the employee or spouse shown on the return to request additional information. If further clarification is required to complete data entry of the return, the package will be returned to the employee or spouse shown on the return to obtain clarification.
- (13) Employees needing assistance with return preparation may visit their local TAC. However, assistance with the preparation of tax returns is limited to returns within Field Assistance scope of service. Need-based return preparation assistance is provided to taxpayers and employees with total income of \$49,000 or less. If an employee is unable to travel to a TAC, they should contact the toll-free telephone number 1-800-829-1040 or at www.IRS.gov for assistance.